

## **EXHIBIT F**

### **Detailed Time Records for Richard Gitlin**

RICHARD GITLIN  
GITLIN & COMPANY LLC  
31 MOUNTAIN FARMS RD  
WEST HARTFORD, CT 06117

March 15, 2012

Statement for Services: May 1, 2011 through August 31, 2011

<u>DATE</u>	<u>DESCRIPTION</u>	<u>TIME (HOURS)</u>
05/01/11	Review Lazard fee arrangement and role.	.9
	Review articles on Lehman fees	.2
	Review and analysis of Jones Day response to the Sixth Interim Letter report.	.8
	Update telephone calls with Brady Williamson.	.4
05/02/11	Review Dechert budget for May.	.2
	Review U.S. Trustee comments to minutes of Fee Committee Meeting.	.1
	Review arrangements with all financial advisors.	2.1
	Telephone calls with Brady Williamson on Lazard.	.4
05/03/11	Review Lehman article.	.2
	Review Katherine Stadler memo regarding Fee Committee call and responses.	.2
	Review and analysis of Godfrey & Kahn memo on Lazard.	.7
	Analysis of Adelphia decision and its effect on fee applications in Lehman.	1.2
	Telephone conference calls with Brady Williamson on discretionary fee issues and Lazard.	.3
05/04/11	Preparation for meeting with John Suckow.	1.1
	Attendance at meeting with John Suckow on Lazard and other fee issues.	.9
	Travel time for meetings on May 4 to and from Hartford.	3.0
	Review supplemental disclosure of Kleyr Grasso.	.2
	Review Kramer Levin application to modify compensation.	.3
	Analysis of Alvarez & Marsal fees and budget and way to review Alvarez & Marsal fees.	1.2
	Telephone conference with Brady Williamson regarding meeting with John Suckow and Alvarez & Marsal fees.	.3

<u>DATE</u>	<u>DESCRIPTION</u>	<u>TIME (HOURS)</u>
05/05/11	Preparation for call on media strategy including review of published articles.	1.1
	Review email of U.S. Trustee on Kleyr Grasso.	.1
	Planning for Fee Committee call on May 9.	.9
	Review McKenna Long response to Fee Committee Letter for Sixth Interim.	.4
	Review Jones Day response to Fee Committee letter for Sixth Interim.	.3
	Review Godfrey & Kahn letter to Kasowitz on Second Interim Application.	.2
	Review Simpson Thatcher response to Committee letter for Sixth Interim.	.1
	Telephone conference with Brady Williamson on media inquiries.	.2
05/06/11	Review revised Fee Committee minutes for March 31 and April 6.	.2
	Review Godfrey & Kahn correspondence with Bill Olsham.	.1
	Review and analysis on Godfrey & Kahn report on negotiations with Weil.	.3
05/07/11	Review articles on Barclay lawsuit with Lehman.	.2
	Analysis on status of Barclay lawsuit.	.3
05/09/11	Preparation for telephonic committee meeting.	.9
	Telephone conference with Katherine Stadler in preparation for committee call.	.3
	Review articles.	.1
05/11/11	Review Godfrey & Kahn emails on the O'Neill Group and analysis of best approach.	.4
	Analysis on committee role in 503(b) application.	1.7
	Telephone conference with Brady Williamson on agenda and 503(b) issues.	.3
05/12/11	Review and analysis of proposed agenda for May 24 Fee Committee meeting.	.3
	Review and analysis of Stipulated Disclosure Agreement and Protective Order.	.3
	Telephone call with Brady Williamson on agenda items.	.2
05/13/11	Planning for telephone call with John Suckow.	.2
	Review status of discussions with Weil.	.2

<u>DATE</u>	<u>DESCRIPTION</u>	<u>TIME (HOURS)</u>
	Review final agenda for 24 <sup>th</sup> Meeting.	.1
	Telephone conference with John Suckow on fee process.	.2
	Assessment of approach and strategy to the media.	1.2
	Telephone conference with Katherine Stadler on agenda and May 24 meeting.	.2
05/16/11	Review email from John Suckow on strategy.	.1
	Review Lehman articles.	.2
	Telephone conference with Kimberly Macleod on media.	.3
	Review Windels April Fee Statement.	.4
05/14/11	Analysis of strategy of dealing with the media.	.7
	Review status of plan negotiations.	.3
	Analysis of issues relating to Milbank.	1.1
	Telephone conference with Brady Williamson on Milbank and open issue.	.3
05/18/11	Update from Godfrey & Kahn on Weil negotiations and analysis of issues.	.8
05/19/11	Analysis on potential article on fees.	.6
	Analysis on holdbacks and hourly rate increases.	.9
	Review press article on Lehman.	.2
	Review email from K. Macleod on media.	.1
	Review and analysis of 503(b) role of Fee Committee including memo from Godfrey & Kahn.	2.2
	Review Milbank issues and preparation for call with Noel Purcell.	.4
	Review FTI June budget.	.2
	Telephone conference with Brady Williamson on status of fee reviews.	.4
05/20/11	Review Weil rate increase issues.	.3
	Telephone conference with Noel Purcell on Milbank fee objections.	.6
	Follow telephone conference with Brady Williamson.	.3
	Review settlement proposal with Milbank.	.2
	Review of agenda for committee meeting and plan for discussion of issues.	1.4
05/22/11	Review materials prepared by Godfrey & Kahn for Fee Committee Meeting.	1.8

<u>DATE</u>	<u>DESCRIPTION</u>	<u>TIME (HOURS)</u>
05/23/11	Development of approach on fees.	1.1
	Conference with K. Macleod and Stephen Cohn on media and fees.	.9
	Assessment of Fee Committee role on 503(b) applications.	.6
	Preparation for Fee Committee Meeting, including meeting with Brady Williamson.	1.3
	Travel from Hartford to New York.	3.0
	Review Denton June budget.	.1
05/24/11	Review video-casts on Lehman fees.	.3
	Review Eric Marath article on fees.	.2
	Review summary of interim fee requests and awards.	1.9
	Attendance at Fee Committee Meeting.	2.0
	Further analysis on role of Fee Committee in 503(b) applications.	1.1
	Travel to Hartford.	2.5
05/25/11	Review articles.	.2
	Follow up on articles and strategy.	.5
05/26/11	Review agenda for June meeting.	.3
	Review and analysis of latest standards for Fee Committee review process.	.7
	Review of articles.	.2
05/27/11	Analysis of Gibson Dunn disclosure issue and Godfrey & Kahn response.	.7
	Review draft stipulation agreement and protective order prepared by Godfrey & Kahn.	.4
	Review articles.	.1
	Review Milbank budget for June.	.2
05/31/11	Conference call with Godfrey & Kahn on pending issues.	.6
	Review Lehman articles and review of proposed interviews.	.2
06/01/11	Review media articles.	.2
06/02/11	Telephone conference with Godfrey & Kahn on strategy.	.2
	Analysis on open issues with Weil.	.5
06/03/11	Review major fee issues that need to be resolved.	1.4

<u>DATE</u>	<u>DESCRIPTION</u>	<u>TIME (HOURS)</u>
06/05/11	Analysis on approach to reviewing Alvarez & Marsal fees and preparation for meeting with John Suckow.	.9
06/06/11	Review issues to be discussed with John Suckow.	.4
	Conference with John Suckow on Alvarez & Marsal fees.	1.0
	Review Alvarez & Marsal budget and actual fees and method of review.	1.1
	Travel from Hartford to New York.	2.5
	Telephone call with Godfrey & Kahn on meeting.	.3
	Analysis of results from interviews and media articles.	.4
06/07/11	Coordination and planning on Fee Committee telephone call on June 16.	.4
	Review articles and strategy.	.3
06/08/11	Review issues for June 16 telephone call and telephone conference with Katherine Stadler.	.3
	Review draft memorandum to professionals and analysis on ways to communicate Fee Committee position.	1.5
06/09/11	Review email from Godfrey & Kahn and six draft stipulations for the sixth interim fee period.	1.2
06/10/11	Review and analyze response of Cutis Mallet to Fee Committee letter on sixth interim fee period.	.6
	Review final memorandum from Fee Committee to professionals.	.3
06/11/11	Analysis of impact of Plan negotiations on the amount of fees to be paid to non-retained professionals.	1.8
06/13/11	Review and analysis of fees requested for the seventh interim period.	2.3
	Review articles.	.1
	Plan for Fee Committee telephone meeting on June 16.	.3
06/14/11	Review and revise first draft of Fee Committee report to the Court for the fifth and sixth interim periods.	1.8
	Review latest articles.	.2
06/15/11	Review BrownGreer invoice for May.	.2
	Review revised report to the Court.	.3
06/16/11	Preparations and participation in the Fee Committee telephone call.	1.3
	Review changes to Fee Committee report.	.2
	Review articles.	.1

<u>DATE</u>	<u>DESCRIPTION</u>	<u>TIME (HOURS)</u>
06/17/11	Analysis on objections to hourly rate increases and ways to evaluate appropriate rate increases.	1.6
06/18/11	Coordination with Godfrey & Kahn and review of latest draft of Fee Committee report.	.3
	Review timeline for Fee Committee work and for consensual resolution of issues.	1.2
06/20/11	Review Lehman monthly operating report and fees paid during May.	.4
06/21/11	Review Godfrey & Kahn email and redlined Fee Committee report.	.3
	Review Jones Day stipulation for sixth interim fee period.	.1
	Review best timing to file stipulations and orders for sixth interim fee period.	.4
	Review current inquiries and latest articles.	.4
	Review Dechert July budget.	.2
	Review Denton July budget.	.1
	Analysis on report and appropriate response.	.5
06/24/11	Review monthly fee statement of Windels for May.	.4
	Review memorandum from Godfrey & Kahn on status report and stipulations for the sixth interim fee period.	.2
	Review comments from John Suckow.	.1
06/27/11	Review PricewaterhouseCoopers' budget for July.	.1
06/28/11	Analysis on approach to reviewing Alvarez & Marsal fees, including incentive compensation.	.9
	Review Godfrey & Kahn status report and preparation for meetings at Lehman.	.8
	Telephone conference with Brady Williamson on meeting agenda.	.3
06/29/11	Review issues to discuss with John Suckow, including Alvarez & Marsal fees, 503(b) applications and status of plan.	1.2
	Review issues with Katherine Stadler.	.5
	Attend meeting with John Suckow.	1.4
	Review Alvarez & Marsal fees.	.8
	Travel to and from Harford.	4.5
06/30/11	Analysis of data and approach on hourly rate increases.	1.6
	Review media reports.	.1

<u>DATE</u>	<u>DESCRIPTION</u>	<u>TIME (HOURS)</u>
	Review U.S. Trustee comments on status report.	.3
	Telephone conference with Brady Williamson on meeting with John Suckow.	.3
07/01/11	Analysis of issues to be discussed at July 14 Fee Committee meeting and review of agenda.	1.8
	Review open issues on status report and revised draft.	.3
	Telephone calls with Godfrey & Kahn on status report.	.4
07/05/11	Review details of hourly rate increases.	1.1
	Analysis on position to propose to the Fee Committee on addressing hourly rate increases.	1.3
	Telephone conference with Katherine Stadler on hourly rate increases.	.2
	Plan for Fee Committee meeting on July 14.	.4
07/06/11	Finalize Fee Committee status report.	.4
07/07/11	Review Lehman second amended plan with a focus on sections affecting fees and expenses.	1.6
	Telephone conference with Brady Williamson on planning for next Fee Committee meeting.	.3
07/08/11	Coordination of meetings and discussion of issues for next Fee Committee meeting.	.4
	Review articles on Lehman.	.1
07/11/11	Development of position on hourly rate increases for discussion at July 14 meeting.	1.3
	Plan for July 14 meeting, including telephone conference with Godfrey & Kahn.	.4
07/12/11	Analysis of law related to hourly rate increases including review of Godfrey & Kahn memorandum.	2.1
	Telephone conference with Brady Williamson on July 14 meeting and discussion of issues.	.3
	Review and analysis of objection to retention of Pachulski as special counsel.	.5
	Review status of negotiations with Jones Day.	.2
07/13/11	Review materials prepared by Godfrey & Kahn for July 14 Fee Committee meeting.	1.7
	Review of results of budget process and coordination of meeting with those responsible to monitor budgets at Lehman.	.9



<u>DATE</u>	<u>DESCRIPTION</u>	<u>TIME (HOURS)</u>
07/14/11	Preparation for Fee Committee meeting.	1.4
	Analysis of impact of hourly rate increases.	.9
	Meet with Godfrey & Kahn on key issues in preparation for Fee Committee meeting.	1.1
	Attend Fee Committee meeting.	1.9
	Analysis of ways to improve monitoring fees and expenses through budget process.	1.2
	Review Lehman monthly operating report as to payment of fees and expenses.	.2
	Travel to and from Hartford.	3.5
	Telephone conference with Brady Williamson as follow up to discussions at Fee Committee meeting.	.3
07/15/11	Review of final status report to Judge Peck.	.3
	Review Godfrey & Kahn email to Gibson Dunn.	.1
	Review of Lehman articles.	.1
07/16/11	Telephone conference with Brady Williamson on meeting follow up.	.2
	Review of draft letter to Judge Peck for submission of status report.	.1
07/18/11	Review of status of plan process.	.4
	Review and analysis of proposed resolution to Gibson Dunn dispute.	.4
	Review and analysis of 503(b) memorandum of Godfrey & Kahn and assessment of Fee Committee's role with 503(b) applications.	1.6
	Telephone conference with Katherine Stadler on 503(b).	.1
	Plan for July 20 telephonic meeting of Fee Committee.	.3
	Review minutes of May 24 and June 16 Fee Committee meetings.	.2
	Review PricewaterhouseCoopers monthly budget.	.1
	Review of fifth and sixth interim period reports.	1.2
07/19/11	Prepare for 503(b) discussion with Fee Committee.	.5
	Review of Noel Purcell email on 503(b).	.1
	Review Dechert budget for August.	.1
07/20/11	Prepare for Fee Committee telephone conference.	.5
	Participate in Fee Committee telephone conference.	.6
	Review of U.S. Trustee proposed changes to May 24 Fee Committee meeting minutes.	.1

<u>DATE</u>	<u>DESCRIPTION</u>	<u>TIME (HOURS)</u>
	Review Denton August budget.	.1
	Analysis of next steps on 503(b) issues.	.6
07/21/11	Analysis of performance of BrownGreer and its role going forward.	.7
	Review rate increase approach and language to be inserted for letters to professionals.	.8
	Analysis on minimizing discovery costs in Barclays litigation.	.3
	Telephone conference with Katherine Stadler on rate increase language.	.2
	Plan for status conference with Judge Peck.	.3
	Review articles on Lehman.	.1
07/22/11	Review and analysis of rate increase language in professionals' memo.	.2
	Telephone conference with Godfrey & Kahn on memorandum to professionals.	.2
	Prepare for status conference with Judge Peck on 503(b) issues.	.4
	Review sixth interim fee application of PricewaterhouseCoopers.	.4
	Review draft letter reports prepared by Godfrey & Kahn for seven professional firms.	1.2
07/23/11	Telephone conference with Brady Williamson on fee process.	.1
07/25/11	Review and analysis of U.S. Trustee comments to proposed letters to investors.	.4
07/26/11	Review Windels fee statement for June.	.3
	Coordinate August 17 status conference with Judge Peck.	.2
	Telephone conference with Katherine Stadler on professionals' report.	.3
	Review draft letters prepared by Godfrey & Kahn for 10 professionals on seventh interim fee period.	1.4
07/27/11	Review email from and telephone conference with Katherine Stadler on pending issues.	.4
07/29/11	Discussion and review of emails from Godfrey & Kahn on rate increase language in memorandum to professionals.	.6
	Review articles on Lehman.	.1
07/30/11	Review updated chart from BrownGreer on detailed rate increases and analysis of impact.	1.2
	Review Lehman action to appeal Barclay case.	.4
08/01/11	Telephone calls with Brady Williamson on U.S. Trustee positions and scheduling.	.5

<u>DATE</u>	<u>DESCRIPTION</u>	<u>TIME (HOURS)</u>
	Analysis of holdback in relation to hourly rate increase dispute.	.8
08/02/11	Consider proposed U.S. Trustee guidelines and effect on Lehman Fee Committee process.	.5
	Review Committee's position and letter to The O'Neil Group.	.3
	Review affidavit in GM case and analysis of impact on rate increase issue in Lehman.	1.6
	Review proposed agenda for August 17 Fee Committee meeting.	.3
	Telephone conference with Brady Williamson on open issues and scheduling.	.3
08/03/11	Plan and coordinate with Godfrey & Kahn on Fee Committee meeting and status conference on August 17.	.5
	Review status of stipulations between Fee Committee and professionals.	.2
08/04/11	Analysis of changes necessary in the disclosure statement on the Fee Committee and review of memorandum from Godfrey & Kahn.	1.4
	Telephone conference with Godfrey & Kahn on agenda and status of reports to professionals.	.3
08/05/11	Review draft agenda for August 17 Fee Committee meeting.	.2
	Review articles on Lehman.	.1
08/06/11	Plan next Fee Committee meeting and status conference.	.6
	Telephone conference with Brady Williamson on pending issues.	.2
08/10/11	Review of issues to be discussed at August 17 Fee Committee meeting and coordinate with Godfrey & Kahn.	.7
08/11/11	Analysis of role of Fee Committee in relation to role of U.S. Trustee and Creditors Committee's fee requests.	1.2
08/13/11	Review status of exchanges between Reilly Posner and Godfrey & Kahn on sixth interim fee period.	.3
	Review articles on Lehman.	.1
08/14/11	Review status of U.S. Trustee objections and email from Brady Williamson.	.1
	Review latest agenda and minutes of July 14 and July 26 Fee Committee meetings.	.4
08/15/11	Review and analyze U.S. Trustee objections to disclosure statement.	.9
	Analysis of BrownGreer and assessment to be provided at August 17 meeting.	.8

<u>DATE</u>	<u>DESCRIPTION</u>	<u>TIME (HOURS)</u>
	Review Godfrey & Kahn memorandum on BrownGreer.	.3
	Telephone conference with Godfrey & Kahn preparing for August 17 meetings.	.2
08/16/11	Review materials prepared for by Godfrey & Kahn for August 17 Fee Committee meeting.	1.9
	Consider position with Judge Peck at status conference.	.7
	Prepare for August 17 meetings.	.6
	Telephone conference with Godfrey & Kahn on August 17 meetings.	.3
08/17/11	Plan meeting with Katherine Stadler.	.1
	Attend meeting with Orann Brown of BrownGreer.	1.4
	Attend Fee Committee meeting.	2.0
	Prepare and attend status conference with Judge Peck.	1.4
	Travel to and from Hartford.	5.5
	Telephone conference with Brady Williamson on August 17 meetings.	.3
08/18/11	Telephone conference with Brady Williamson on next steps after meetings.	.4
	Review Dechert September budget.	.1
	Review Lehman monthly operating report as to fees and expenses.	.2
	Review changes made by BrownGreer.	.3
08/19/11	Review and assess BrownGreer approach.	.5
	Assess timeline for Chapter 11 and impact of work of Fee Committee.	.7
08/22/11	Review Denton September budget.	.1
08/23/11	Review of literature on lawyer hourly rate increases and assess appropriate range of rate increase in Lehman.	2.2
	Review email from Garrett Fail and assess methods to review and resolve reviews of pre-Gitlin appointment applications.	.7
08/24/11	Telephone conference with Katherine Stadler on disclosure statement and plan issues.	.3
	Review of status of Weil stipulations for sixth interim application.	.3
	Analysis of open issues with Milbank.	.2
08/25/11	Analysis of rate increase approach for Fee Committee.	.9
	Telephone conference with Godfrey & Kahn on rate increase issues.	.4

<u>DATE</u>	<u>DESCRIPTION</u>	<u>TIME (HOURS)</u>
08/26/11	Analysis on approach to fees incurred by Milbank and other counsel in preparation to litigate Fee Committee positions.	.8
	Review settlement with Lehman officers and directors.	.2
08/27/11	Telephone conference with Godfrey & Kahn on BrownGreer and open issues.	.4
08/28/11	Analysis of approach to resolution of increases in hourly rates with review of Godfrey & Kahn memorandum to professionals.	2.4
08/29/11	Review open issues in disclosure statement on fees and expenses.	.3
	Telephone conference with Brady Williamson on disclosure statement.	.1
	Plan next Fee Committee meeting.	.4
	Review of Windels fee statement for July.	.4
08/30/11	Telephone conference with Brady Williamson on disclosure statement hearing.	.3
	Review latest draft of memorandum to professionals.	.2
08/31/11	Review U.S. Trustee report on changes to disclosure statement.	.2
	Analysis on PricewaterhouseCoopers' proposed reductions and request for meeting.	.3
	Plan next Fee Committee meeting.	.4
	Telephone conference with Katherine Stadler on disclosure statement issues.	.4
	TOTAL HOURS:	184.9

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